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IMPRESSIONS OF A SCHOLARLY GENTLEMAN: PROFESSOR LOUIS GOLDBERG

Abstract: This study presents a personal portrait of Emeritus Professor Louis Goldberg, a prominent founder of accounting education and research in the Australian academic community. It offers a distinctive view of Professor Goldberg through its employment of oral history research method. The data and findings presented herein are based on interviews with Professor Goldberg and both past and present academic colleagues. The paper reviews his formative years and his role as a professor and administrator, as well as teacher and researcher. Also documented are his perspectives on the education process and some of his own personal characteristics that have played a part in his academic career.

"He is one of my ideas of a real true gentleman."

J. McMahon 12 Dec. 1988

This paper presents an oral history study of Professor Louis Goldberg, a founder of Australian accounting academia. Goldberg stands as one of the earliest full-time accounting teachers in the Australian university system and one of the most prominent early Australian accounting researchers. The study focuses upon his personal career, characteristics, and environmental influences, particularly in order to lay a foundation for

The willing cooperation of all interviewees for this study is gratefully acknowledged. In particular, the interest shown and significant time made available by Professor Goldberg has proved to be invaluable. Thanks are also due to Professor Patti Mills (Indiana State University), Professor Garry Carnegie (Deakin University), Professor Bob (R.H.) Parker (Exeter University), Professor Gary Previts (Case Western Reserve University), Professor Stewart Leech (University of Tasmania) and Dr. John Courtis (City Polytechnic of Hong Kong) for their helpful comments on drafts of this paper. Professor Barbara Merino, as editor of AHJ, provided invaluable suggestions at the final revision stage of this paper. Of course the usual caveat applies, in that the author remains responsible for the historical analysis and interpretations presented in this paper.

future re-evaluations of his writings. After reviewing his education and early professional career, the study outlines his early academic career and examines his style of administrative leadership, his approach to teaching and his commitment to research. In addition attention is paid to Goldberg's personal characteristics, interests and perspectives and their impact on his thought and writing in accounting. Thus is presented a portrait of an individualistic, catholic and socratic scholar, to this day unique in Australian and international accounting academia.

INTRODUCING LOUIS GOLDBERG

Louis Goldberg was born on 22 February 1908 and after completing his secondary education at University High School, undertook all of his tertiary academic qualifications at the University of Melbourne, where he also spent his entire academic career. He rose from part-time tutor in 1931, through the ranks of lecturer, senior lecturer, and associate professor, to the rank of Professor and Head of the Department of Accounting. The lectureship to which he was appointed in 1946 was the first full-time lectureship in accountancy in an Australian university [Kerr and Clift, 1989]. The Chair in Accounting at Melbourne University he occupied was the first chair in accounting established in an Australian university, being first held part-time from 1954 to 1957 by Sir Alexander Fitzgerald, and second held full-time by Louis Goldberg from 1958 to 1973.

Goldberg educated many foundation professors¹ of accounting at other Australian universities and was one of the initiators of the Australian Association of University Teachers of Accounting, the forerunner of the Accounting Association of Australia and New Zealand. He has made many important contributions to the literature on accounting theory and has had an ongoing commitment to the development of accounting history (refer Appendices A and B). To this day, he has remained an active accounting educator and researcher, continuing an involvement in teaching, research, publishing, and refereeing for research journals. He has been honored by the designation of Professor Emeritus by the University of Melbourne, by election to the Academy of Social Sciences in Australia, by appointment

¹ A foundation professor in an Australian university is the first full professor to be appointed to a professorial chair in a department (such as a Department of Accounting).

as an Officer of the Order of Australia by the Queen through the Governor General of Australia, and by election to life membership of the Academy of Accounting Historians and the Accounting Association of Australia and New Zealand [Kerr and Clift, 1989]. Most recently, he has been appointed adjunct Professor to the David Syme School of Business at Monash University for a term of three years, 1992-95.

This study presents a personal portrait of the man behind these achievements. While Professor Goldberg has been widely recognized in Australia as a "founding father" of university teaching and research in accounting, it is arguable that his writings hold insights and lessons for the philosophy and practice of accounting yet to be fully realized and appreciated. It is arguable that the history of thought in any discipline reflects a multiplicity of probable influences, among which are the personal characteristics, philosophies and predispositions of the contributing authors. Hence before addressing Goldberg's writings, this study has taken the opportunity to examine Goldberg's own life and perspectives, not as is most usual, solely from the reflections of his colleagues, but in addition on the basis of his own introspection. This has been a valuable opportunity, not always available to historians attempting to study the lives and perspectives of leading figures.

RESEARCH METHOD EMPLOYED

This study's data and conclusions are based on the oral history research method. Both Professor Goldberg and colleagues from his past and present career at the University of Melbourne as nominated by him have been interviewed by the researcher (refer Appendix C). All interviews took place between December 1986 and April 1992. The oral history method employed [Tosh, 1984; Parker and Graves, 1989; Collins and Bloom, 1991] consisted of tape recorded and subsequently transcribed interviews based on a semi-structured interview guide that allowed for open ended questions and answers.

A flexible approach was taken in interviews, with issues raised by interviewees allowed to govern the direction of discussion and with suggestive or directive questions restricted to a minimum. Interview subjects were knowledgeable, organized and logical in their approaches to and discussion of general questions raised and hence minimum prompting by the researcher was required. Ninety minute audio tapes were used to

minimize the necessity of intrusive tape changeovers. The interviews did not follow the guide rigidly but were flexible, allowing for unanticipated issues that were raised by an interviewee. The substance of the paper is based entirely on the interview transcripts with draft papers subjected to scrutiny and comments by Professor Goldberg in 1991 and 1992.

Oral history method is, of course, subject to a number of limitations and the results of this study must be viewed with these in mind. Interviewees may suffer memory lapses or flawed recollections of past events or situations. The interviewee's recollections will also be influenced by his or her own perception and interpretation of past events, relationships and environmental influences. Finally, interviewees may be reluctant to relate criticisms of individuals, information they regard as sensitive or confidential, or events which they find to be unpleasant or painful to recall [Bornot, 1955; Vansina, 1965]. Nevertheless, the oral history method is increasingly being acknowledged as one that offers the prospect of accessing voices that may otherwise have remained silent and unearthing perspectives and observations that may otherwise have been lost to subsequent generations.

EDUCATION AND EARLY CAREER

Goldberg was the youngest of a Jewish family of six boys whose parents came from Poland and Lithuania via England. His father was a tailor who eventually purchased property and built and operated a factory in Carlton (a suburb of Melbourne). Goldberg describes himself as "a somewhat solitary child" because his next oldest brother was about 6.5 years older than himself. As Goldberg puts it "I had quite a few years as a fairly solitary member of the family and I had a reasonable childhood which was neither enormously happy nor enormously unhappy".

Goldberg became very fond of books. As a child, he was the only member of his family having this interest, particularly given his parents' restricted command of the English language. Signs of his academic ability became evident relatively early in his childhood when he undertook the eighth year of his studies two years earlier than his age would normally permit. He became one of only three pupils at Coburg High School who enrolled for a final year of secondary study (known then as Leaving Honors) and later transferred to University High School for another year for this purpose.

Keen to pursue a professional career, and considering law, Goldberg needed a scholarship in order to go to university. Goldberg was not awarded such a scholarship in either his final year at Coburg or his year at University High, and therefore was forced to seek employment as an office boy with a firm of engineers and manufacturers of wooden heels for women's shoes. In this position, he learned bookkeeping while simultaneously considering a career in journalism. He also applied for some cadetships without success. Private study of a book on bookkeeping, as well as his experience in the office caused him to think about the possibility of qualifying as an accountant. Towards the end of his first year in the office, the office accountant experienced alcohol problems and left to Goldberg the responsibility of preparing wage packets for employees and financial statements for the two partners. Unrewarded by the firm's partners for his added responsibilities, Goldberg decided to seek employment elsewhere. He applied for and was awarded a "free place" at the University of Melbourne to study for the Bachelor of Commerce degree. This was a State Government award that covered the cost of lecture fees. Regarding his attitude during his school and undergraduate period, Goldberg has said:

"As a schoolboy and even as a university student, university teaching was far from my hopes; I doubt whether I ever thought of it as a possibility. When I was at school, my utmost aspiration was to attend university and complete a degree course."

[Goldberg, December 1986]

Goldberg undertook his undergraduate studies part-time, being employed by a public accountant for most of that period. Most of his fellow students studied part-time and many lectures were delivered at 8 am or after 5 pm. As he did with his secondary education, Goldberg completed his Bachelor of Commerce studies in less than the standard time. He completed 15 subjects (rather than the 14 required for graduation) in four years rather than taking the average five years. In addition to the compulsory subjects of economic geography and economic history, two subjects from Arts or Science were required. From these, Goldberg selected a subject called Psychology, Logic and Ethics, and French I. The degree program also required the study of one subject from modern history. Goldberg's choice was European History C, covering the period from 1453 onwards. Goldberg recalls that he graduated with five first class honors, five sec-

onds, four thirds and one pass (in a subject that only offered a passing grade). Subsequent to gaining his degree in 1929, he undertook some additional subjects in the areas of statistics and banking, currency and exchange.

In 1931, Goldberg became Research Scholar in Economics at the University of Melbourne, followed by his appointment as Bartlett Research Scholar at the same University in 1932. He also was employed as a part-time tutor in accounting between the years 1931 and 1945. At the same time, he undertook a variety of bookkeeping work for a number of his own clients who were mostly small manufacturers. This helped to generate funds to assist his parents, particularly since his father was ill at the time. When his research posts concluded, he was offered a costing post in the firm of Dunlop which he took on full-time while keeping up his part-time tutoring. Subsequently, he joined the firm of VGH Harrison, Chartered Accountant, and was primarily occupied in auditing work until the outbreak of World War II. In 1941 he joined the estimates/financial section of the Commonwealth Government Department of Air. This work involved preparing estimates of upcoming commitments relating to staffing, equipment, aircraft and ammunition. Expenditure control was also a major function relating to these areas. This work occupied him from 1941 until mid-1945 but he still maintained his Melbourne University tutoring activities. Thus, as he points out, "I had a continuous connection with the University, virtually from enrolment as a student".

THE MOVE TO ACADEMIA

During the World War II years, Goldberg had formed the opinion that if a full-time teaching post in accounting at the University ever became available, he would apply. This occasion arose in 1946, and he successfully applied for the lectureship in accounting. At the time of gaining the lectureship, Goldberg's Master of Commerce thesis (graduated 1938) had already been published, he had published a number of articles and had a number of years' experience as a tutor and as a lecturer occasionally standing in for a part-time lecturer. When Goldberg took up his full-time lectureship, he was in the unique position of being the only full-time faculty member in accounting. Both Alex Fitzgerald and his brother, Garrett, were part-time appointees. At this point, Goldberg was not only the sole full-time accounting academic at the University of Melbourne, but the sole

full-time accounting academic in the Australian university system.

In Goldberg's opinion, his move into accounting academia was a matter of opportunity. With the conclusion of his two economics research scholarships, no further opportunity in economics had presented itself; his move into the cost accounting work for the Dunlop organization determined his longer term move into accounting. In his early role as lecturer, Goldberg found that there was much work involved in teaching preparation and administration, particularly given that other faculty members only appeared at class times. Within a short time, however, Goldberg was joined by more full-time staff. Jean Kerr was appointed at the end of 1946 and W. (Bill) Stewart at the beginning of 1947. His typical teaching week involved between six and eight lectures plus approximately six tutorials of between one hour and 1.5 hours each. Many of the students were mature age students of high quality so that as Goldberg put it "it was a very heavy time, but we felt it was worthwhile because of the quality of students". Goldberg also contributed to a series of booklets on accounting principles that were produced by the Department of Labor and National Service for the purpose of the post-war rehabilitation process of updating accountants in 1946. Hard on the heels of this work, he undertook preparation of the text *Elements of Accounting* co-authored with V.R. Hill who was a teacher at Scotch College in Melbourne and a part-time tutor at the university. This was an elementary accounting text mostly prepared in their own time during evenings.

Consistent with his interests in further studies, after the first couple of years of full-time academic employment, Goldberg began to contemplate the possibility of completing a Bachelor of Arts degree for which many of his already completed subjects qualified him. He completed his requirements for that degree by undertaking a new science subject (covering history and method of science) which he thoroughly enjoyed. Further personal studies included sitting in on lectures in jurisprudence and logic. Around 1949, the wave of large numbers of ex-service people from the post-war period had begun to ease and so the numbers of students in classes began to decline, with the effect of some repeat lectures being discontinued. This began to make more time available to Goldberg to "push on and do some writing" although, as his list of publications shows, he had already produced a significant amount of published work. In 1949, Goldberg was promoted to the rank of Senior Lecturer.

The GL Wood chair in accounting at the University of Melbourne, established in 1954 partly through public subscription, was the first of its type established in an Australian university. Sir Alexander Fitzgerald held the chair from 1954 to 1957 on a part-time basis; Goldberg succeeded him in 1958 on a full-time basis. In his professorial role, Goldberg automatically became Head of the Accounting Department. This involved him in spending a large amount of time on committees of various sorts which Goldberg viewed as an essential part of his responsibilities. From a group of approximately five staff when he took the Chair, Goldberg describes the process as "a fairly steady struggle to get adequate staff". Another challenge was the task of attempting to establish a good honours program (the fourth year of the degree). Honors courses were initially dominated by economics content, since the accounting group did not have sufficient staff to provide adequate numbers of accounting subjects within the honors program. The salaries offered at the University of Melbourne were insufficient for the department to recruit academics from overseas to assist in this area. Thus many high-class graduates immediately went into business or public practice rather than undertaking honors studies. Ultimately, the honours program was developed.

ADMINISTRATIVE LEADERSHIP

Goldberg recalls that administrative duties were a major consumer of his time as Professor of Accounting:

"I got the feeling that when you're appointed to a chair you're appointed on the basis that you'll spend 50 percent of your time on research, 50 per cent of your time on teaching and 50 per cent of your time on administration."

[Goldberg, December 1986]

His colleagues portray Goldberg as a careful and deliberate administrator. Nevertheless, colleagues observed that he did not particularly relish administrative duties or university politics and was not very fond of meetings. Still, he was meticulous in record keeping, kept himself informed as to what was happening in his department and its faculty. Goldberg tended to set his own objectives and work slowly towards them. For example, in attempting to develop programs such as the accounting honors program he was prepared to work towards them and not to be discouraged by temporary setbacks. This sometimes meant that

developments took time to achieve. Success was often forthcoming, although this deliberate, careful approach sometimes resulted in lost political battles within the faculty. This may have reflected a philosophy of waiting to see if some problems would resolve themselves. At times, this was felt by some to have resulted in missed opportunities.

Goldberg was regarded as a quietly decisive person who nonetheless was gentle, kindly and thoughtful in his dealings with his colleagues. Indeed, his colleagues regarded him as a patient gentleman who preferred to encourage the people around him to reach consensus rather than to endure conflict. In this sense, University politics was not necessarily his preferred arena of endeavor. Enduring a period when the economists dominated faculty politics, Goldberg preferred a non-confrontational approach and avoided personal acrimony whenever possible.

As a leader of his academic colleagues, Goldberg encouraged them to develop their own particular interests and to rise to their level of capability. His form of encouragement was gentle and he was seen as maintaining a high level of intellectual freedom in his general attitudes. He did not try to push individual colleagues down any particular path. While encouraging people to pursue their own interests and to take their own approaches to teaching, he was always interested to know what was going on. He insisted on inspecting lecture outlines and scrutinized draft examination papers meticulously. While wanting to know the details of what was happening in the teaching program, he nevertheless did not interfere very much in the construction of or teaching of departmental courses. His attitude in the preservation of his colleagues' autonomy of operation is probably best illustrated by a recollection of his younger colleague Chris Warrell:

"I remember when I first joined there and I remember saying to Lou, just after I started, "what hours should I keep?" And Lou in his usual style, looked up from behind the desk, silent for a while, and said, "if you have got a lecture or tutorial it is advisable to be in"."

[Warrell, 12 December 1988]

In staff meetings, Goldberg encouraged the discussion of various contentious accounting issues as well as the airing of different views. This reflected his non-interventionist leadership

style. Indeed, department meetings appear to have been relatively infrequent in the course of an academic year. As a leader, he was more of a laissez-faire facilitator. His style of leadership was certainly not a top-down domineering one. Rather, he encouraged colleagues to exercise their academic rights and responsibilities and respected their academic freedom. In some areas of departmental leadership, he could assume a more authority-based, albeit quietly executed, style. For example, teaching duties might be determined by him relatively independently and then announced to staff at a departmental meeting. This could involve some rotations of lecturers across different subject areas (e.g., from financial accounting to management accounting).

As a facilitator, Goldberg has been characterised by his colleagues as a quiet, somewhat withdrawn, though highly respected departmental head. He expected people to find their own academic path. His working day more often involved working at home before arriving at his office, with the occasional appearance at a tea break or lunch. Now and then, he wandered the corridors and spoke informally to people about current issues in the department. Thus he could be somewhat remote from colleagues, not given to displaying his feelings or becoming closely associated with many of them. One amusing tale is told by Stewart Leech:

"... but I can remember Lou on one occasion wandering down the corridors and he hadn't seen one of the tutors around for a while. The tutor was finishing his Masters ... and he wandered down the corridor and he said ... 'is (name deleted) still on the payroll? I haven't seen him for about six months'. I've never forgotten that."

[Leech, 18 April 1991]

TEACHING

It was characteristic of Goldberg that when occupying the Chair of Accounting, he took virtually a full teaching load despite the burdens of being head of department. His colleagues characterize him as being respected by his students, with better students, particularly those of honors class, appreciating him more than the average pass-level student. This is said to be true because of his more philosophical and theoretical approach to the accounting discipline. His teaching always reflected his

abiding interest in attempting to understand and convey the theory and philosophy underlying accounting practice.

When on his first overseas visit to universities in Britain and the United States, Goldberg had the opportunity to compare their accounting education systems with Australia. His impression at that time of British university accounting courses was that they were "relatively backward". American academic accounting education impressed Goldberg. He felt that Australia had a good deal that could be learned from it. He was impressed by the relatively informal relationships that developed between students and instructors in American universities and by the publishing efforts of US faculty. He also felt that there were interesting people with whom he could talk and share common interests.

Later visiting academic appointments included the Baruch School of Business Administration in New York (1963), University of Auckland (1967), and University of Florida (1970). At Baruch, Goldberg insisted on teaching a graduate theory seminar course which he recalls some students enjoyed and others found difficult. In the business school environment, he noticed a greater affinity amongst accountants for business rather than the more economics orientation to which he was accustomed at Melbourne University. He found academic accountants highly attuned to the world of business and, indeed, found very few with whom he could share his particular view of accounting. Essentially, Goldberg found that the US view of theory in accounting was largely CPA regulation dominated. This diverged significantly from his view of accounting theory and limited the amount of intellectual interaction which he felt able to derive from his US colleagues in this area. Thus, at both Baruch and Florida, Goldberg was involved in the teaching program and met a range of US academics, but pursued his own research studies and interests on a relatively independent basis.

At the University of Melbourne, always well prepared for classes, his lectures in particular were characterized by a slow form of delivery where the key points he was making were often punctuated by pauses, almost as if he was carefully thinking things through as he conveyed them to the students. Indeed, in tutorials, his technique of pausing was even more pronounced. This appears to have been a technique designed to encourage students to respond to the issues being raised. Goldberg was always concerned to probe the depths of student understanding and to encourage students to discuss, and indeed to disagree on

issues to the fullest extent possible. He did not automatically answer student questions in the most straightforward manner, but preferred to cause the student to reflect on why the question was being posed and the circumstances surrounding the issue, before considering what response might be appropriate.

While considered by some of his colleagues to be a man of considerable wit and humor, he did not readily display this quality in his undergraduate lectures. Some have attributed this reserve in lectures to his shyness, others to the lesser opportunity than afforded in small group seminars. Goldberg was neither a charismatic nor flamboyant lecturer. His interest in theoretical and semantic issues was not readily appreciated by any but the brighter undergraduate students. Nevertheless, some of his colleagues and past students recall the logic and clarity of his lecture presentations. As Stewart Leech recalls of an undergraduate lecture on trust accounting presented by Goldberg:

"The topic of trust accounting is not exciting . . . and I don't think Lou made it exciting but he did develop the story very well. He turned what I think is a relatively dull topic not into something very exciting but something very understandable."

[Leech, 18 April 1991]

There seems to be a unanimous opinion among his colleagues that Goldberg was at his best as a small group seminar leader in more advanced accounting topics. Geoff Burrows recalls Goldberg's 1961 Accounts III class as having almost an Oxbridge flavor. It involved students in a considerable weight of reading in theoretical aspects of accounting. This moved students from a technical orientation of the subject towards a more intellectual appreciation of the conceptual ideas involved. For this reason alone, Goldberg held much greater appeal for the intellectual type of student.

In the small group seminar setting, he was adept at recalling the names of participants after only a few initial sessions. Yet in those seminars, he mostly remained unobtrusive. His style of tutoring was to listen quietly to the student discussion, and only to make comments intermittently. It was not his practice to confront or demolish particular viewpoints presented by seminar participants. Indeed, students could present their varying interpretations of a paper that had been set for reading without Goldberg indicating his agreement or disagreement with them. He tended to facilitate student debate rather than imposing his

own views on a class. Nevertheless, he would intervene if he felt that the issue under discussion needed qualification or elaboration. Thus, Goldberg might direct discussion a little, but he would never force a particular conclusion or view. Just as he never identified himself as "a replacement cost man" or a "current purchasing power man" in his research activities, so he avoided such typecasting in the classroom. As a supervisor of research students, he was at all times willing to assist them if they called upon him. In general, however, he was content to leave them to work at their own pace without much intrusion on his part. His approach to supervision was therefore somewhat passive. Consistent with his own research habits he expected a considerable degree of self-motivation and independent work in his students.

RESEARCH

In his early years as lecturer at the University of Melbourne, Goldberg was one of only a very few members of staff engaged in academic writing. Indeed, the majority of Goldberg's writing throughout his career at Melbourne University was sole-authored. This tendency may have in part reflected his own particular philosophical interests and in part been a reflection of his more solitary interests as a child. It also may have been a function of conditions in the early years of his academic career as well as his industrious disposition. It must be remembered that he was one of the small number of full-time academic accountants in Australia, with an even smaller number of these involved in research and writing. In addition, such assistance as travel, telecommunications, word processing and photocopying were not as available then as they are today. This restricted consultation or co-authorship with peer academics in other parts of Australia or overseas. When preparing material, he did seek the advice of colleagues at Melbourne University, particularly once they had built up credentials, based on his impression of their ability to provide useful comment.

Personal Perspectives

Goldberg was primarily attracted to the study of financial accounting. Although he had wartime experience in government accounting, he felt that he was not in a position to introduce the study or teaching of that area on a proper scale. In relation to management accounting, he felt that while it was quite fashion-

able at the time, the issues being addressed and discussed did not seem to him to be particularly profound. He was attracted to financial accounting because he felt that it posed deeper philosophical and intellectual problems. This concern is reflected in his work right through to the present day and can be found, for example, in his entity theory chapter at the conclusion of his history of the AAANZ (Appendix A, 1987).

"The problem of the enquiring student of these matters is to try to penetrate the veil of abstraction, generalization or collectivity and examine what human beings have done and the results of those actions. It is this which would approach realism, and it is this which, intellectually, accounting theory is concerned with. It is in this way that accounting history can make a contribution to accounting theory, and it is in this way that accounting theory can make a contribution to social knowledge."

[Goldberg, 1987, p. 237]

The above-quoted final paragraph from Goldberg's (1987) *Dynamics of An Entity* gives an immediate insight into his philosophical approach to accounting. Goldberg has consistently demonstrated a concern for accounting as language, art and logic, always reflecting its history and interacting with its social context.

"For an accountant in the fulfilment of his complete functions is something of a historian, something of a linguist and interpreter, something of an artist, but chiefly a logician.

[Goldberg, 1957, p. 17]

Indeed, Goldberg has regarded the accountant as being distinguishable from the bookkeeper by virtue of his or her ability to analyze the business accounts produced by the bookkeeper and "supply the 'philosophical explanation' which lies behind the final results shown" [Goldberg, 1948, p. 26]. To Goldberg [1948, p. 172], accounting is both science and philosophy. What might constitute good accounting, in his view, will only be ascertainable from the development of a coherent general theory of accounting from which criteria can be derived [Goldberg, 1965]. Meanwhile, the standards of conduct and practice which accountants seek to follow, in Goldberg's view reflect and express their philosophy of life [Goldberg, 1965]. Thus for Goldberg, accounting has been first and foremost a philosophical pursuit.

History has always been a primary vehicle in Goldberg's thinking about accounting. His view is best reflected in his reply to the economist Jevons's philosophy that in commerce, by-gones are forever by-gones. Taking a contrary position, Goldberg quoted Bergen Evans' opening to his book *The Natural History of Nonsense*, that "We may be through with the past, but the past is not through with us" [Bergen Evans, 1947, p. 11 - quoted in Goldberg, 1960, p. 119].

Goldberg often devoted his first one or two lectures in a course "to a rapid and potted outline of the history of accounting". He also published a series of 4 articles on "The Development of Accounting" in *The Australian Accountancy Student* in 1949 and an article on "Some Early Australian Accounting Records" in *The Australian Accountant* in 1952. The latter was based on archival research that he conducted in the Mitchell Library, Sydney. He continued his interest in accounting history during his first sabbatical leave period in 1955. At that time, he had just produced a review of a book on accounting history by Eldridge and during his sabbatical period travelled in Italy as well as studying a manuscript in London by Jeremy Bentham on which he subsequently wrote a paper (Appendix A, 1957).

Goldberg developed the view that one really could not understand present day institutions and practice without some knowledge of how they had come to be. He became convinced that to understand the economic world of today, one had to know something about the way it had developed. This belief has been reflected in the historical dimensions that have appeared in his writings from time to time. For example he traced the notion of depreciation back to Vitruvius, the Roman writer on architecture at the time of Augustus Caesar [Goldberg, 1960, p. 5] and his AAA monograph referred to ancient and medieval accounting history [Goldberg, 1965, pp. 27-31]. His record of publications also clearly evidences a significant number of accounting history studies and writings that he himself directly undertook, including writings on Australian accounting education, John Scouller, John Colt, and AAANZ (Appendix A and B, 1949, 1956, 1976, 1977, 1981, 1982, 1985, 1986, 1987, 1991).

Building Contacts and Momentum

A large part of Goldberg's academic career, particularly in the 1950s, took place when academic accounting colleagues working in Australian universities and colleges were small in

number and when access to travel to overseas institutions was still relatively limited. Encouraged by Professor Fitzgerald, Goldberg applied for overseas travel grants a number of times, finally being successful in obtaining a Rockefeller Foundation Travelling Fellowship in 1955. This allowed him to travel to Britain and the United States. In London he had meetings with academics such as Solomons and Baxter and also attended a meeting of the Association of University Teachers of Accounting. It was while in London that he discovered a manuscript written by Jeremy Bentham on bookkeeping, and spent considerable time trying to decipher it, subsequently writing a research piece on it after his return to Australia. While in the UK, Goldberg also travelled to Scotland and a number of other English locations.

From the UK, Goldberg travelled to New York and spent some time at the University of Michigan at Ann Arbor. From there, he moved to the University of California at Berkeley where he had the opportunity to see some of Hatfield's papers and spent considerable time reading in the university library. Goldberg states that part of his attraction to Berkeley was the expected presence of Perry Mason, who by the time Goldberg actually arrived was in New York directing research for the American Institute of Accounting (later to become the AICPA). However, Goldberg did meet Mason in New York during his visit there. Mason's exit from Berkeley left Moonitz and Vance as the leading figures at that institution. At Berkeley, Goldberg met H.R. Anton and also George Staubus who had moved there after studying under Vatter at Chicago.

Between the years 1958 and 1973, Goldberg's accounting research interests and activities intensified. He regarded his major works as analytical rather than empirical and was trying to figure out or understand the very basics of accounting. Goldberg states that he "was trying to get down to the basics of theory". While he did not feel that he came up with a coherent explanatory theory overall, he felt that he might be able to provide some conceptual foundations for various points that he had put forward. This is consistent with his contention that if there were such a thing as truth in accounting, its discovery would be a slow intellectual exercise. Such a view reflected the philosophical style of his own research which placed considerable importance upon logical argument. Goldberg's philosophical and analytical ability is best summarized as follows:

"I think Lou has an ability, had an ability and still has an ability, to get down to a level of abstraction in accounting that I haven't seen in a lot of people."

[Leech, 18 April 1991]

Notable Contributions

In terms of "technical" aspects of accounting theory, Goldberg's writings cover an array of subject matter including the accounting equation, depreciation, the theory of equities, financial statement preparation, form in accounting (i.e. reporting format), measurement, profit and valuation. Both Goldberg and his colleagues generally regard his American Accounting Association monograph *An Inquiry into the Nature of Accounting* (Appendix A, 1965) as his most significant major piece of published research. Goldberg suggests that it became better known in the USA than in his home country, Australia. In this monograph, Goldberg expounded his "commander theory". While entity theory considered the accounting unit as something separate and distinct from the proprietor, proprietary theory required all events to be accounted for from the view of the proprietor(s). Goldberg [1965] saw entity theory as something of a fictional nature and proprietary theory as something difficult to apply to partnerships, trusts and governments. However, he did not see them as completely incompatible. Fund theory held no great attraction for him either. Instead, he proposed the commander theory in which accounting functions are carried out for and on behalf of commanders. Accounting analysis was to be undertaken so that commanders of resources could make reasoned decisions. Thus Goldberg sought to focus accounting attention upon people and events rather than trying "to force people's activities into a mould shaped for a shadowy entity, which may be a convenient legal or social fiction but is nevertheless an unreal and incorporeal chimera. . ." [Goldberg, 1965, pp. 167-8].

Goldberg [1965, pp. 162-174] saw entity theory and proprietary theory as both fundamentally based on the concept of ownership. In his view, ownership is a "nebulous concept" that is "extremely difficult to define and analyse in any way suitable for use as a basic accounting notion". However Goldberg argued that ownership of resources is sometimes, but not always, accompanied by effective economic control of those resources. Instead of personifying the corporation as a pseudo-human entity, Goldberg argued for a focus on the person or small group of

persons who have economic control (or "command") over resources. Accounting therefore focuses upon the "commander" of resources rather than "artificial abstractions" such as an entity or fund. Recognising the divorce between ownership and management in the corporation, Goldberg argued that the chief executive officer exercised the role of commander whereas owners (i.e., investors) could not control the corporation's resources. Goldberg also defined commanders as trustees of an estate, liquidators or trustees in bankruptcy, the receivers appointed by creditors of a firm, heads of government departments and even presidents of clubs. On this basis, accounting functions are carried out for and on behalf of commanders, to assist them in decision making and control.

Thus for Goldberg, the accountant should account from the point of view of whoever initiates the events that he records. To whom the accountant reports is therefore less important. Rather the emphasis falls upon what the accountant reports — i.e., what the commander has done. The balance sheet therefore moves from being a statement of "values" owned and owed, to being a statement of the commander's stewardship of the resources with which he/she has been entrusted. Thus from the commander theory perspective, the balance sheet becomes "a statement of accountability, with the manager in a quasi-fiduciary role" [Goldberg, 1965, p. 171]. The profit and loss statement expresses, from the commander's point of view, the types of expenditure that he or she, as manager and custodian, has incurred and with what result.

Goldberg argued that commander theory does not destroy either the entity notion or the proprietary theory, but can be used to reconcile the two. The entity (though notional) is significant for the commander but not the proprietor. The proprietor (e.g., shareholder) is primarily concerned with shareholders' funds and dividends. The commander is concerned with total resources. Accounting for the entity is therefore for the information of the commander. Thus, Goldberg argued, commander theory filled a gap left by proprietary theory.

In Australia, his book *A Philosophy of Accounting* (Appendix A, 1939) became widely known and respected. Its second edition appeared in 1947, the third edition in 1954, the fourth edition in 1957 (which was retitled *An Outline of Accounting*), the fifth edition in 1966, and the sixth edition in 1973. Goldberg also regards as particularly significant the accounting text *The Elements of Accounting* (Appendix A, 1947) which he co-authored

with V.R. Hill. It was first published in 1947 with second and third editions appearing in 1958 and 1966 respectively. A third edition with amendments was published in 1968. He regards this work as significant because it was based primarily on his own philosophy of accounting. At the time of its first publication, it adopted an approach to accounting not common in other available texts. In contrast to the procedural journal-to-ledger approach, it based its instruction upon the accounting equation.

It is a matter of record that Goldberg was a leading publisher of articles and books on accounting in the post World War II period in Australia. During that period, the accounting literature in Australia experienced a notable upsurge in quantity. Inspection of Goldberg's publishing record (Appendix A) reveals his significant contribution to that movement. This record of research achievement was recognised by the University of Melbourne by its awarding him the degree of Doctor of Literature in 1967.

Contrasting Concerns

For Goldberg himself, and in his attitude to fostering research among his staff, research in accounting was an intensely personal occupation allowing for multiple interests and perspectives across a range of academic colleagues. He deliberately set out not to impose his own ideas on his colleagues. If, by independent study and thought, they came to some similar theoretical conclusions to himself, then he regarded that as "a personal bonus". Goldberg contends that his philosophy of promoting independence of thought among colleagues was based on a personal principle of "respect for the individual's individuality".

Two other aspects of Goldberg's approach to research are worthy of note. The importance of clear and effective communication and the concept of accounting as an important communication vehicle has been a consistent theme underpinning Goldberg's work. To him, accounting is a narrative of events that have taken place [Goldberg, 1948, p. 26]. He has called in the past for attention to meaning and uniformity of accounting terminology [Goldberg, 1948], and has often first analyzed the meaning of terms employed at the outset of a study of a particular topic. Such an approach is evident in his study of depreciation [Goldberg, 1960]. Without clarity and agreement on accounting terminology, Goldberg has argued that communication failure will invariably result. In a broader sense, he has also

argued that the more intelligible an accounting statement is, the better it serves the purpose for which the reporting was undertaken [Goldberg and Hill, 1958, p. 9]. The communication dimension of accounting was so important to Goldberg that he devoted the entire final chapter of his AAA monograph [Goldberg, 1965] to this subject.

Goldberg's communication interests have extended to his own preoccupation with language, terminology, punctuation and semantics. As a writer, he has been very particular about such matters, almost in contrast to the deep philosophical concerns of his subject matter. This has earned him a reputation among his peers (and supervisees) for precision and scrupulous attention to detail. It has also at times caused him a degree of frustration with alterations to his manuscripts made by editors. Goldberg's concern for language, terminology, punctuation and semantics has in part sprung from his longstanding love of books and literature. It also stems from his longstanding conviction that communication is a vital process. In his view, the message sender has a duty to make his or her message as clear and understandable for the message recipient as possible. Therefore, he considers adherence to the accepted rules of language and semantics to be an important responsibility of all communicators. One further influence stimulated Goldberg's concerns in this regard. His "respect" for language and literature began in his intermediate year of secondary schooling from the teaching of his English teacher for whose expertise and teaching ability he had a very high regard. Subsequently, this respect "accumulated and developed" throughout his working life, and remains today.

The second aspect of Goldberg's research presents another potential contrast. When in teaching mode, as remarked upon earlier, Goldberg has always been careful not to impose, or even reveal his views on particular accounting issues under examination or discussion. His approach to writing has largely been quite different. When putting his ideas down on paper, his view is expressed quite clearly and the perspective he is adopting is similarly enunciated. Indeed, it is arguable that his work has become increasingly critical over time, although critique has always been a feature of his work.

One further aspect of Goldberg's commitment to research deserves mention here — its consistency of effort. Few accounting academics can lay claim to a continuous stream of publications since formal retirement. In Goldberg's case, since formally

retiring from his position as head of department at the University of Melbourne at the end of 1973, he has for almost 20 years, maintained a regular output of published work, as well as occasional teaching, manuscript refereeing and advice to other authors. He has displayed a commitment to our discipline that few, if any, may be able to match.

A MORE PERSONAL PORTRAIT

Without exception, Goldberg's colleagues interviewed for the purpose of this study regard him as an intellectual gentleman. He appears to have been very much the broad-minded philosopher in the accounting domain. Colleagues tended to see him as a gentle, kindly and pleasant person who was always willing to see the other side of the argument. Indeed, at times, some may have considered him to be too gentle for his own good.

Colleagues have characterized Goldberg as a relatively quiet and shy individual who was sometimes misinterpreted as standoffish and severe by those who did not know him well. For example, some colleagues point to his invitations to visit his home for a discussion of some accounting issue of interest to him. Peter Brownell recalls:

"... even back then I remember going to his house a few times and he is always a good host, enjoying a good time. But a good time for him always had a squally component to it. He has relished a cerebral debate and the scope of disagreement was always important. So you could immediately intimidate Lou by taking outrageous positions and drawing into a fun discussion and he would welcome that. He would almost ask for that."

[Brownell, 7 April 1992]

Stewart Leech has similarly attested to Goldberg's discussions about insights into accounting issues in his study at home. While Goldberg's forte has been conceptual rather than practical, Leech has remarked that:

"... I still go away inspired and I go away usually with a page full of drawings. I go away and think, 'well that's a good research issue' ... I still go away inspired every time I go to have a chat with him."

[Leech, 18 April 1991]

A further dimension of Goldberg's personality, not always evident to those less familiar with him has been a keen sense of

humor. George Findlay recalls receiving a letter from Goldberg in the 1940s containing some blank verse replete with financial jargon. Goldberg later revealed to Findlay that he and a colleague had cut up a series of public sector Treasury regulations and Companies Act extracts, drawn the pieces out of a hat and constructed the verse. Goldberg admits that this prank was inspired by a much publicized literary hoax that took place in Australia around this period. Two Australian poets extracted pieces from various published literary works, assembled them into a poem and published them in a respected literary journal under the pseudonym "Ern Malley". After the poem won academic plaudits, the authors confessed to their hoax. Professor Goldberg has kindly provided the text of his blank verse. It is reproduced here.

SUPPLEMENT — MCMXLIV

Caretakers, cleaners, watchmen
and Lavatory attendants!

After the second front, suppose I retire?

The evils of anticipating and guessing, Treasury
journal entries must be prepared.

A shirt worn by soldiers over their armour
(They dare not declare themselves openly)

But they use smoke screens.

D' dah dah d'd'dit dah d'dah dit!

The Empress appeared but very rarely
To Facilitate the direct journalisation.

Lose a job - owe nothing!
Casus belli! Ecce Homo!

Will the powers help me to get the house I need?

Then wear your button on your vest or shirt —

Inflammation of the eye-lids; double crested, said of teeth —
The concept of accounting!

I entered the ring with a sinking heart,

The whole of the lag was cancelled

And the monthly totals inserted —

Dead Letter!!!

What is provisional tax?

Great Caesar's Ghost

Towards the end of his service with Department of Air,
Goldberg assembled a set of humorous chapter headings for a

possible book on his experiences there. The proposed title for the book was *Something Must Be Done*, subtitled *Let's Call a Conference*. This referred to the plethora of meetings required of personnel in that department. This may again provide a clue to Goldberg's attitude about meetings during his academic career. Geoff Burrows also recalls his witty remarks when chairing conference sessions and on other occasions such as in response to a student who said he couldn't remember whether Sir William Angliss (an Australian corporate director) was 80 years old and on the boards of directors of 60 companies, or 60 years old and on the boards of directors of 80 companies. Goldberg's response was that clearly Angliss could be described as a going concern.

Consistent with his love of literature and philosophy has been Goldberg's love of language and his attention to the use of language in both his own writing and those of colleagues who sought his advice. Indeed, he is known as a meticulous proof reader, even sometimes to the extent of turning texts upside down or reading lines backwards. His careful attention to language has also been consistent with his careful attention to logic and argument. He has not been an academic who is prone to make changes in opinion or argument quickly but is seen by his colleagues as one who is fairly slow to change but is prepared to try to change philosophical views after thorough consideration, careful analysis and argument.

Goldberg and his first wife, Myrtle, had one daughter. Myrtle died in 1969 after a nine-month (approximately) battle with cancer. He met his second wife, Jean, when in hospital recovering from his first heart attack, and married her in 1972. Outside his home and family interests, his concerns were dominated largely by university and university-related activities. He joined a golf club for a few years and while having some fun, claims to have had little success as a golfer. In his younger days, he had done some cross-country running. Characteristic of his own personal style is a quotation from Goldberg's own discussions with the author:

"I'm not a very good socialite — I'm much happier in a small group discussion".

[Goldberg, December 1986]

It should also be remarked that Goldberg has had several personal hobbies that continue today. These include bookbinding, making humorous assemblages of "found objects", gardening, and writing limericks and other humorous verse. They pro-

vide a unique insight into the varied facets of Goldberg's character not immediately apparent to the casual observer.

One consuming interest for Professor Goldberg has been his lifetime pursuit of collecting antiquarian books. Goldberg's recollection of how he began collecting says much of his own particular characteristics:

"If I go back many years, when I finished my schooling, I found I couldn't get into university. I had it in my mind that I was finished. I went along to a second-hand book dealer and the prices that he gave me were so miserable. I didn't have the nous to refuse him but I made up my mind that I would never sell another book. And I never have done."

[Goldberg, December 1986]

Today, his collection is most extensive and covers the subject areas of accounting, history, philosophy, science and literature. Some of his material extends back several centuries. While he has not counted the number of volumes that he has collected, he considers his collection to number close to 3000 volumes. His accounting books and books on closely related subjects number approximately 1000 and must rank as the most significant private collection of early accounting texts in Australia. Thus Goldberg's love of books and literature have stayed with him in a very real sense from his earliest childhood.

Goldberg argues that he has tried to teach people to participate in their education and to think things out for themselves. He believes that the future of our type of community is bound up with the sort of education it gets and that the greater the number of people who can think independently and see through some of the propaganda with which we are presented, the greater chance human nature will have of a reasonably successful future. He sees the greatest strength of accounting education as being the opportunity it gives to educators to be involved in this process and at the same time its greatest weakness is the proportion of educators who do not perceive this opportunity. The latter group he sees as examining students on what they have absorbed rather than on their ability to think for themselves. Goldberg believes that accounting research requires a dispassionate examination of the significance of accounting's features and functions without a vested interest in relation to some particular sections of the community. He views accounting as broadly a social function that must be carried out in

society. He therefore sees it as having significance in a social sense and this role and significance, in his view, require further exploration.

"And yet it can be explored dispassionately by people who are prepared to follow the trail wherever it may lead. We might (then) see something more clearly than we do at present".

[Goldberg, 1986]

A SINGULAR ACCOUNTING PHILOSOPHER

From this albeit brief examination, Goldberg emerges as a person of academic and scholarly predisposition right from childhood. His commitment to study and learning and his involvement in university life has been a lifetime pursuit. It might fairly be said that he stands first as an academic and second as an accountant.

The Singular Scholar

Overall it might be argued that Goldberg has always been an academic idealist and somewhat of a loner. While such characteristics can never be entirely attributed to any individual, their attribution to him does not cause Lou Goldberg undue concern. For while being an eminently sociable and collegial academic with a ready wit, his early academic background required of him considerable idealism and the ability to carry out his teaching and research with a high degree of self-reliance.

Goldberg's academic profile and orientation have been highly individualistic, with much of his thinking, teaching approach and subjects of research inquiry uniquely reflecting his disposition to be sole author. The roots of this appear to be several — a fairly solitary childhood, his early days as the sole full-time accounting lecturer at Melbourne University, and his earlier academic experience in a relatively fledgling, and hence isolated Australian academic accounting environment. Consistent with his own voyage of self-discovery, he emerges as the collegial yet laissez-faire academic facilitator and counsellor - encouraging others to find their own particular path, as he has done.

In more specific terms, there are arguably a variety of relationships between Golberg's own characteristics and past environment and his activities and style of working. His careful su-

pervision of teaching in his department, including scrutiny of lecture outlines and draft exam papers, may well have been the product of his early experience as the sole full-time accounting academic at Melbourne University with the accompanying heavy teaching preparation and administration responsibilities. It also may have been a result of his early foundation work in assisting with the development of the teaching program and the department. This may have engendered a sense of "ownership" of the program, and hence led to his desire to maintain supervisory control. Goldberg's early experience as the sole full-time accounting academic at Melbourne University also may have contributed to his commitment to maintaining academic freedom amongst his staff and to his preference for sole authorship.

Goldberg did travel to US and UK universities in the 1950s and 1960s but continued to conduct his research and writing largely as a sole author resident in Australia. This ostensible paradox might best be explained in two ways. His UK experience in the 1950s left him with an impression that British academic accounting lagged behind its Australian counterpart. While he was more impressed with US academic accounting, he found US accounting academics more focussed upon business management than suited his more economics-based theoretical orientation. Hence he continued to pursue his own unique theoretical research.

There were several academics in Australia whom Goldberg respected and of whose views he took note, but in his view no particular individuals stand out as having been major formative influences on his research and writing. Certainly he benefited from the encouragement of Alex Fitzgerald. One particular benefit was Fitzgerald's editorship of *The Australian Accountant* which Goldberg argues was raised by Fitzgerald almost to the level of "being a learned journal" and well disposed towards publishing good Australian articles. Nevertheless, Goldberg's record stands as one of an individual and innovative accounting researcher who developed his own particular direction and style of research. This was doubtless fertilized by his contacts with colleagues in Australia and overseas. As one of his colleagues put it, Goldberg pursued conceptual and historical research almost as a sort of solitary vice. With respect to research, Goldberg could be said to be very much "his own man", generating and pursuing his ideas with an almost personal style but with great philosophical and intellectual strength. His contribu-

tion clearly stands as one of an original founding Australian accounting thinker.

A Catholic Philosopher

What has marked Goldberg as unique in Australian academic accounting is his catholic view of accounting and his analytical, philosophical approach to accounting research. He has encouraged a multiplicity of theoretical perspectives and consequent debate among his students and colleagues. Consistent with his concern for conceptual development and careful theoretical argument, has been his preference for and expertise in the Socratic teaching method. Consistent with his catholic approach Goldberg would not "snuff out" a new or opposing idea but would sometimes point people in the direction of further materials to facilitate their progress on the issue. Thus he did not attempt to carry his colleagues along with his own particular academic or educational attitudes. He is well respected by his colleagues as a facilitator of theoretical discussion and debate among small groups of senior students or in individual discussion with fellow researchers.

Goldberg's undergraduate studies in economic history, European history, psychology, logic and ethics, and later in logic may well have influenced his ongoing philosophical and historical research style. In turn, his philosophical style of research interests also appear to have permeated his teaching and leadership styles. Thus, his preference for influencing others via reasoned and logical agreement and his preference for smaller, higher level undergraduate (and honors/postgraduate) classes is a likely product of his philosophical, Socratic style. Goldberg's catholic view of accounting issues also appears to have to some degree influenced his avoidance of promoting any particular accounting school of thought among his colleagues and his preference for acting as a laissez-faire facilitator rather than proactive director of his colleagues' work.

By way of further evidence of his catholic accounting interests, Goldberg has been a leading Australian accounting history scholar. This interest may also have been stimulated by his undergraduate history studies as well as his interest in collecting antiquarian books. There also appears to have been a distinct relationship between Goldberg's lifelong love of books and literature and his concern with language and semantics in his writing and the drafts of others he supervised or refereed.

Thus Goldberg's catholic theoretical approach to accounting education, his philosophical style of research and teaching and his interest in accounting history all appear to have their genesis in his undergraduate studies. His early subject choices were clearly varied and strongly oriented towards economics and the humanities. His choices of subject matter, analytical method and theoretical perspectives show discernible reflections of those earlier studies.

Socratic Mentor

Overall, Goldberg's leadership style could also be termed Socratic. His preference was for sitting back and contemplating issues; he tended to lead others towards that approach. Thus, if a person chose to take no personal initiative, then personal inactivity was most likely the result. If, however, a person developed particular interests or academic activities, then Goldberg was supportive of that pursuit. While Goldberg held strong beliefs in academic excellence, he chose not to expound or push "one true way" in terms of accounting theory or research methodology. His influence over others was accomplished more by sustained reasoned argument, unemotionally but consistently applied.

Every individual is endowed with both limitations and strengths and Louis Goldberg is no exception. In some respects, it might be argued that his preferences and personal style did not always lend themselves easily to a team management approach to academic leadership. Comfortable as a sole author and with philosophical discussion at a "one-to-one" level, he was content to adopt a laissez-faire style of managing his department. This penchant, together with his aversion towards University politics, may have contributed to a somewhat understated profile for his department as a whole. Rather, certain individuals emerged as enjoying a reputation in Australian or Victorian accounting academia. Certainly Goldberg did not seek to build a particular national or international profile for his department. Nor did he deliberately seek to "breed" prominent academic leaders from among his staff, although a number of notable Australian university accounting professors have emerged from this period of tenure at the University of Melbourne. These include:

| Name | University Chairs Held |
|--------------|--|
| Allan Barton | *Macquarie, Australian National University |
| Jim Bennett | Monash |

| | |
|----------------|--|
| Peter Brownell | * Macquarie, Melbourne |
| Stewart Leech | Tasmania |
| Carrick Martin | Macquarie Russell |
| Mathews | * Adelaide, Australian National University |

*Second listed chair held subsequent to first listed chair.

It has not been Goldberg's style to actively promote himself or his particular theoretical concepts. Rather, he has been content to analyze, debate and ultimately publish his arguments and findings, leaving the reader to judge and accept or reject his ideas. Goldberg's published research has made its impact solely according to the individual merits of each book or article rather than through an accumulation of mutually reinforcing papers, seminars, conference presentations and related publications by scholars of his school of thought. To some extent, this may have moderated the penetration and pervasiveness of his ideas in the accounting literature. Thus, it might be argued that some of his concepts and perspectives await rediscovery by the next generation of accounting researchers.

Goldberg's leadership and teaching style — that of the Socratic mentor and facilitator, owes much to his somewhat solitary childhood, his assumption of sole responsibility for accounting in the first firm in which he was employed, and his early career at Melbourne University when he was the lone full-time accounting lecturer. This in part explains his propensity for teaching small groups of students or engaging in discussion and debate at a one-to-one level. A further contribution to his Socratic and thoughtful style of teaching and interaction also appears to have been his philosophical, historical and generally multidisciplinary undergraduate education. Here lies an intersection between the catholic philosopher and the Socratic mentor — a teacher, researcher and leader concerned to analyze and justify theories and policies, accepting of diversity in approaches and rationales, and a facilitator and encourager. Such preferences may in part explain his lack of relish for university politics, his aversion to promoting a particular school of thought, and his more reactive style of leading his colleagues — responding and facilitating interested individuals rather than seeking out and importuning staff.

Two particular impacts of Goldberg's preference for Socratic mentorship are apparent. First, those of his colleagues in his department at Melbourne University who achieved success and rose to prominence, did so as a result of their own

initiative but with his accompanying support. Personal initiative of the individual academic was a prerequisite to securing Goldberg's attention and facilitation. Second, Goldberg's theories and arguments relied entirely upon their internal logic and coherence to win reader approval. Unlike other leading accounting academics of national and international repute (e.g., Professor Ray Chambers at the University of Sydney), Lou Goldberg did not proselytize his own particular view of accounting theory via such means as papers, speeches, student teaching etc. He preferred to remain open to competing theories and alternative perspectives and to place his ideas in a selected publication, leaving others to consider and accept or reject his arguments. These two impacts of Goldberg's Socratic mentoring preferences could be perceived as entailing both advantages and disadvantages. However, just as Lou Goldberg would have it, that is a judgment to be properly left to the reader.

AN AUSTRALIAN ACCOUNTING FOUNDER

As stated at the outset, this study presents a personal portrait of a founder of Australian academic accounting and at the same time a significant Australian contributor to the international accounting literature. His idealism and independence have been his ongoing strengths, evidenced in his philosophical and reflective writings, his principles of academic independence and scholarship, and his continued stream of publications long after his formal retirement from full time duties at the University of Melbourne. Professor Goldberg has distinguished himself as a highly literate and philosophical gentleman who has adopted his own unique, individual perspective and style of academic teaching and research. Not only is there much in these observations of his life that illuminate his work and approach to that work, but at the same time there is much that reveals the significance of the contribution of a pioneering academic who of necessity operated in a relatively isolated environment, building accounting to its initial academic status in the Australian university system.

That one such individual should, at the same time as developing new programs, bearing full teaching loads, and administering a fledgling department, also produce such an array of significant research and publications in his field, stands as testament to the total commitment that Professor Goldberg has given to his chosen profession. The heritage that he has established

for Australian accounting, in both professional and academic circles, will be of lasting value. This personal portrait provides an insight into the shaping forces, environmental conditions and personal dimensions of that contribution. It is only fitting that this account of Louis Goldberg should allow him to have the last word:

"Thus the study of accounting, if entered upon with the correct attitude from the beginning, is a powerful factor in the development of a logical and searching outlook upon all things. Viewed in this light, accounting becomes more than a study, something more than an art; it becomes a science; it becomes a philosophy."

[Goldberg, 1948, p. 172]

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APPENDIX A

BOOKS AND ARTICLES AUTHORED BY LOUIS GOLDBERG

(Extracted from Kerr and Clift, 1989, pp. 297-309)

Books and Articles**1935**

The Transport Problem in Victoria, *Economic Record*, December, pp. 202-213.

1939

A Philosophy of Accounting, Accountants Publishing Company Limited, Melbourne, pp. 148.

1940

Types of Cost Accounting, *The Australian Accountant*, February 1940, pp. 67-78.

1941

Cost, *The Australian Accountant*, June, pp. 245-250.

1944

The Entity Theory of Accounting, *The Australian Accountant*, July, pp. 239-242.

1946

Accounting Principles, Commonwealth of Australia, Dept. of Labour and National Service, Industrial Training Division, Technical Publication No. 21.

Classification of Accounts and the Planning of Accounting Systems, Commonwealth of Australia, Dept. of Labour and National Service, Industrial Training Division, Technical Publication No. 22.

1948

Contributor: *Intermediate Accounting* (Ed. A. A. Fitzgerald)

- | | | |
|-------|--|--------------|
| Ch. 1 | Classification in Accounting | pp. 1-7. |
| 2 | Design of Accounting Systems | pp. 8-25. |
| 3 | The Presentation of Accounting Reports | pp. 26-51. |
| 4 | The Funds Statement | pp. 52-63. |
| 5 | Provisions and Reserves | pp. 64-88. |
| 7 | Depreciation (with L. H. Dillon) | pp. 123-161. |

Butterworth & Co. (Australia) Ltd, Sydney.

The Teaching of Accountancy — Answers to Questions, *The Australian Accountant*, January, pp. 22-25.

Comment on: R. Adamson, Profit and Loss Appropriation Account in Partnerships, *The Australian Accountant*, June 1948, pp. 201-203.

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1949

The Place of Accounting in Secondary Education, *The Australian Accountant*, December, pp. 461-464.

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The Development of Accounting, *The Australian Accountant Student*, March, May, July, Sept., pp. 3-8, 51-59, 99-107, 146-154.

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1950

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1951

Letter dated 11 April 191 (U.K.) Association of Univ. Teachers of Accounting A.U.T.A., Newsletter No. 4, December, p. 6.

The Funds Statement Reconsidered, *The Accounting Review*, October, pp. 485-491.

1952

Some Early Australian Accounting Records, *The Australian Accountant*, October, pp. 346-355.

A Distinction Between "Profit" and "Income", *Accounting Research*, April, pp. 133-139.

1953

The Exposition of Fundamental Accounting Procedure, *The Accounting Review*, April, pp. 280-282.

On the Doctrine of Conservatism: Comment on an article by Wm. C. O'Halloran, January 1952, *The Australian Accountant*, April, pp. 174-175.

1954

Accounting Terminology, *The Australian Accountant*, February, pp. 57-60.

Depreciation and Capital Erosion, in K. C. Deown (Ed.), *Australian Accountancy Progress 1954*, Butterworth & Co. (Australia) Ltd, pp. 13-23.

Contributor: Accounting Stage I, (Ed. A. A. Fitzgerald)

| | | |
|-------|--|--------------|
| Ch. 1 | Classification in Accounting | pp. 1-7. |
| 2 | Design of Accounting Systems | pp. 8-25. |
| 3 | The Presentation of Accounting Reports | pp. 26-51. |
| 4 | The Funds Statement | pp. 52-72. |
| 5 | Provisions and Reserves | pp. 73-97. |
| 7 | Depreciation (with L. H. Dillon) | pp. 130-168. |
| 10 | Partnership, Joint Venture and Consignment Accounting (with V. R. Hill) | pp. 193-230. |
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| 2 | Design of Accounting Systems | pp. 8-25. |
| 3 | The Presentation of Accounting Reports | pp. 26-51. |
| 4 | The Funds Statement | pp. 52-72. |
| 5 | Provisions and Reserves | pp. 73-97. |
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APPENDIX B

FURTHER GOLDBERG PUBLICATIONS

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APPENDIX C

INTERVIEWEES

| Name | Affiliation | Date(s) Interviewed |
|--|--|---|
| Professor Lou Goldberg and Mrs. Jean Goldberg | Emeritus Professor, University of Melbourne Hawthorn, Victoria | Various, from December 1986 to February 1993 |
| Ms. Jean Kerr | Retired, previously University of Melbourne | December 1988 |
| Mr. John McMahon | Consultant | December 1988 |
| Mr. Chris Warrell | Australian Stock Exchange | December 1988 |
| Professor Stewart Leech | University of Tasmania | April 1991 |
| Professor Peter Brownell | University of Melbourne | April 1992 |
| Mr. Geoff Burrows | University of Melbourne | April 1992 |
| Dr. Bob Clift | Royal Melbourne Institute of Technology | April 1992 |
| Mr. George Findlay | Retired | April 1992 |
| Assoc. Prof. Bob Gibson | Deakin University | April 1992 |

CORRESPONDENTS*

Mr. Garry Carnegie
 Dr. John Courtis
 Professor Lou Goldberg
 Professor Stewart Leech
 Professor Patti Mills
 Professor Bob Parker
 Professor Garry Previts

*Correspondents provided comments and critiques on various drafts of this paper.